

Expectations Attributes						
Case	Management	Planning	Financial Statements	Accounting System	Independent Attestation	Other
Best	Vision clearly defined Management structure and controls defined People linked to vision	Comprehensive business plan Comprehensive budgets	Monthly/annual consolidated financials Compared to budgets Accountability applied as appropriate	Strong financial and accounting resources Single comprehensive system Investor stewardship	Audits for pertinent years	Service/ products well defined Prototypes in place and working
Next-Best	Management structure defined Controls in place Key people in place	Comprehensive budgets	Monthly financials Annual consolidated financials	Strong financial and accounting resources Investor stewardship	Audits or reviews for key years	Services/ products well defined
Most Likely	Key controls in place	Budgets for selected elements	Annual consolidated	Single system	Reviews for key years	Some services or products in place
Undesirable	No internal linkage	Back of the envelope	Inconsistent	Multiple systems	Compilation	Ideas or concepts
Worst	Internal barriers	None	None	Patchwork	None	Pre-Idea